

CHAPTER 324

TAXATION

H. F. 824

AN ACT relating to soldiers' exemption and providing for a refund for taxes paid to the amount of the exemption for the year 1922.

Be it enacted by the General Assembly of the State of Iowa:

1 **SECTION 1. Exemption to soldiers, etc.** Any honorably dis-
 2 charged soldier, sailor or marine or the widow remaining unmarried
 3 or the minor child or children of an honorably discharged soldier,
 4 sailor or marine of the Mexican war, the war of the rebellion, the
 5 war with Spain, the Chinese relief expedition, or the Philippine insur-
 6 rection who would have been entitled to an exemption under the provi-
 7 sions of section two (2) of chapter one hundred forty-four (144) of
 8 the acts of the thirty-ninth general assembly for the year 1922, had
 9 he, or she, or they, have claimed the same, shall be entitled at any
 10 time within one year from and after the taking effect of this act to
 11 claim such exemption and if the taxes assessed have not been paid,
 12 the amount of such exemption shall be allowed by the treasurer and
 13 if paid, the board of supervisors shall refund the amount paid to the
 14 person entitled to the same and such refunds shall be charged to the
 15 various funds in the same manner as other refunded taxes.

1 **SEC. 2. Publication clause.** This act being deemed of immediate
 2 importance shall be in full force and effect upon its publication in the
 3 Des Moines Register and Des Moines Capital, newspapers published
 4 in Des Moines, Iowa.

Approved April 14, A. D. 1923.

I hereby certify that the foregoing act was published in the Des Moines Register April 16, 1923, and the Des Moines Capital April 16, 1923.

W. C. RAMSAY, *Secretary of State.*

CHAPTER 325

OLD CAPITOL AT IOWA CITY

S. F. 316

AN ACT to make an emergency appropriation to complete the fireproofing and preservation of the old capitol at Iowa City, Iowa.

Be it enacted by the General Assembly of the State of Iowa:

1 **SECTION 1.** There is hereby appropriated, out of any money in the
 2 state treasury not otherwise appropriated, to the Iowa state board of
 3 education, the sum of fifty thousand dollars (\$50,000.00), or as much
 4 thereof as may be necessary, as an emergency appropriation, for the

5 purpose of completing the fireproofing and preservation of the Old
6 Capitol, located on the campus of the state university of Iowa.

1 SEC. 2. The work shall be done under the direction and control of
2 the Iowa state board of education.

1 SEC. 3. Upon the completion of said work, the said Iowa state board
2 of education shall make a report to the governor of the state showing
3 the work as completed and containing a complete itemized statement
4 of the cost in all its details.

1 SEC. 4. The emergency appropriation provided for in this act shall
2 be drawn on the order of the Iowa state board of education.

1 SEC. 5. This act, being deemed of immediate importance, shall take
2 effect and be in force from and after its publication in the Des Moines
3 Register and the Des Moines Capital, newspapers published in Des
4 Moines, Iowa.

Approved April 16, A. D. 1923.

I hereby certify that the foregoing act was published in the Des Moines Capital
April 18, 1923, and the Des Moines Register April 20, 1923.

W. C. RAMSAY, *Secretary of State.*

CHAPTER 326

COMMISSION ON LAND TITLES

H. F. 818

AN ACT providing for the appointment by the governor of a commission on land titles,
to serve without compensation, except actual necessary traveling expenses, and de-
fining its duties.

Be it enacted by the General Assembly of the State of Iowa:

1 SECTION 1. The governor shall at once upon the taking effect of
2 this act, appoint a commission of five (5) persons, which commission
3 shall serve without compensation, except actual necessary traveling
4 expenses, which expenses shall be paid, upon the approval of the
5 executive council in the manner provided by law, from the same ap-
6 propriation as the expenses of other state officers and employees.

1 SEC. 2. It shall be the duty of the commission

2 1. To make investigations and inquiries relative to the laws of
3 the state of Iowa relating to the titles to and property rights in real
4 estate,

5 2. To investigate the laws of other states and countries relating
6 to such matters, and

7 3. To report in detail to the general assembly the results of such
8 inquiries accompanied by such recommendations with reference to
9 legislation and other matters as to the commission may seem right
10 and proper.